

## Sample article for organizations to use to reach customers

This is the first of a four-part series on ARRA that will run on the Outreach Corner through the summer months. Stay tuned for:

- Part 1: College Students and Parents (July)
- Part 2: People wanting to make Home Improvements (August)
- Part 3: Making Work Pay Credit (August)
- Part 4: Families who Qualify for EITC (September)

*Customize and provide the following article on your websites or other communication vehicles to inform students and parents on how they can still benefit from the American Recovery and Reinvestment Act—ARRA—of 2009.*

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### Can you still benefit from ARRA provisions in 2010?

You've filed your taxes and, after reading all the materials, you realize you've just missed out on some big tax benefits associated with the American Recovery and Reinvestment Act of 2009. Maybe you didn't buy a car or a home that could have given you special tax breaks. But you're wondering whether you can still benefit from any ARRA provisions in 2010. *The answer is yes.* Check out the ARRA provisions still available and incorporate some of these items into your budget and tax planning for 2010.

#### For students and parents

If you're a student or if you have students in your household, you may qualify for the American Opportunity Credit. It's worth up to \$2,500 toward the cost of qualified tuition and expenses, and a portion of the credit may be refundable. Course-related books, supplies and equipment do not need to be purchased from the institution to qualify.

If you have a Qualified Tuition Plan, also called 529 Plans, there is good news. For 2009 and 2010, qualified education expenses include expenses paid or incurred for the purchase of computer technology, equipment and Internet access used by the beneficiary and their family while enrolled at an eligible educational institution. Plan distributions used for this purpose are not taxable.

You have a second chance to take advantage of these valuable ARRA tax benefits. For more details on any of the above information, go to [www.irs.gov](http://www.irs.gov) and type in the key word **ARRA**.

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**NOTE TO EDITOR:** Below are links to IRS.gov information and products related to ARRA benefits for students and parents.

- You Tube video you can share or embed on Education Credits: [English](#)
- You Tube video to share or embed on Education Credits: [Spanish](#)
- [Audio file for Podcast](#) on Education Credits
- [Questions and Answers on 529 Plans](#)
- [Information Center on Tax Benefits Education](#)
- Educational Flyer: [English](#), [Spanish](#), [Chinese](#), [Korean](#), [Russian](#), [Vietnamese](#)
- Educational Poster: [English](#), [Spanish](#), [Chinese](#), [Korean](#), [Russian](#), [Vietnamese](#)